

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF VIRGINIA  
NORFOLK DIVISION**

**JTH TAX, INC. d/b/a LIBERTY TAX  
SERVICE,**

**Plaintiff,**

**Civil No. 2:07cv170**

**v.**

**KENYA WHITAKER AND  
EASY SOFTWARE SOLUTIONS, LLC.,**

**Defendants.**

**MEMORANDUM IN SUPPORT OF MOTION TO STRIKE DEFENDANTS' REQUEST  
FOR ATTORNEY'S FEES**

Now comes the Plaintiff and Counterclaim-Defendant, JTH Tax, Inc. d/b/a Liberty Tax Service ("Liberty"), by counsel, and for its Memorandum in Support of its Motion to Strike Defendants' Request for Attorney's Fees, states as follows:

**FACTS**

The Defendants and Counterclaim-Plaintiffs Kenya Whitaker and Easy Software Solutions, LLC (collectively "Whitaker") filed a Counterclaim against Liberty requesting, among other things, an award of reasonable attorney's fees and expenses incurred by Whitaker in prosecuting this action. *See, Counterclaim, Prayer for Relief*, p. 8, item (e).

However, the franchise agreement at issue does not provide for an award of attorney's fees, and Whitaker does not rely upon any statute or other legal basis to support an award of attorney's fees.

**DISCUSSION**

There is no provision in the franchise agreement for a litigant to recover attorney's fees against the other party. Further, Whitaker has cited no statute or other basis upon which she could properly be awarded attorney's fees in this case. Hence, no legal basis exists upon which to request or receive an award of attorney's fees in this case. *See, Alyeska Pipeline Serv. Co. v. Wilderness Soc'y*, 421 U.S. 240, 247 (U.S. 1975) (under the American Rule, the prevailing litigant is not entitled to collect attorney's fees from the loser absent a contractual right, statute, bad faith litigation or a common fund).

Hence, Whitaker's request for attorney's fees should be struck.

WHEREFORE, in consideration of the foregoing, Liberty respectfully requests that this Court strike the request for attorney's fees interposed by the defendants in this matter.

Respectfully submitted,

**JTH Tax, Inc. d/b/a Liberty Tax Service**

By: \_\_\_\_\_/s/\_\_\_\_\_  
Counsel

Vanessa M. Szajnoga, Esq. (VSB #71500)  
*Counsel for Plaintiff*  
Liberty Tax Service  
1716 Corporate Landing Parkway  
Virginia Beach, VA 23454  
Telephone number: 757-493-8855  
Fax number: 800-880-6432  
Email: Vanessa.Szajnoga@libtax.com

**CERTIFICATE OF SERVICE**

I hereby certify that on the 21<sup>st</sup> day of August 2007, I electronically filed the foregoing with the Clerk of Court using the CM/ECF system, which will then send a notification of such filing (NEF) to the following:

Colleen E. Durbin (VSB 43615)  
Dennis J. Quin (VSB 68119)  
*Counsel for Kenya Whitaker and Easy Software Solutions*  
Carr Maloney P.C.  
1615 L Street, N.W.  
Suite 500  
Washington, D.C. 20036  
djqu@carmaloney.com  
ced@carmaloney.com

/s/

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Vanessa M. Szajnoga, Esq.  
(VSB #71500)  
*Counsel for Plaintiff*  
Liberty Tax Service  
1716 Corporate Landing Parkway  
Virginia Beach, VA 23454  
Telephone number: 757-493-8855  
Fax number: 800-880-6432  
Email: Vanessa.Szajnoga@libtax.com